

Def. Ex. 15



The Florida Bar

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Miami, Florida 33131-2404

John F. Harkness, Jr.
Executive Director

(305) 377-4445
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October 21, 2016

Internal Revenue Service
Office of Professional Responsibility
SE: OPR – Room 7238/IR
1111 Constitution Avenue NW
Washington, DC 20224

Re: Unlicensed Practice of Law Investigation of John Anthony Castro
Case No. 20164016(9A)

TO WHOM IT MAY CONCERN:

I am Bar Counsel with the Unlicensed Practice of Law Department of The Florida Bar in Orlando. Two (2) individuals have filed complaints against John Anthony Castro based on tax work that he performed for them. During the course of the investigation, I learned that Mr. Castro holds himself out as a tax attorney with two (2) virtual offices in Florida, but he apparently lives in the DC/Virginia area. He told my colleague in the Miami branch of The Florida Bar that he attended law school, but he is not a member of a Bar in any U.S. jurisdiction or territory; however, he believes that his attendance permits him to identify as an attorney. I have enclosed a copy of his website for your reference.

My colleague advised Mr. Castro that his belief was erroneous and requested a written response to the complaint.

By letter dated July 18, 2016, I explained to Mr. Castro that he cannot hold himself out as an attorney simply because he attended law school. I encouraged Mr. Castro to make the necessary changes to his website and any other forms of advertisement. I have enclosed a copy for your information. I also asked for a written response to the complaints.

I did confirm that Mr. Castro is an enrolled agent with the Internal Revenue Service. I do not

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Office of Professional Responsibility
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know if his website and any other business advertisements may be considered a violation of any standards from Circular 230, as set forth by the Office of Professional Responsibility. Specifically, his use of false information in his solicitation to reflect that he is an attorney. I am sending this information to you for whatever action that you deem appropriate.

Sincerely,

Ghunise L. Coaxum

Ghunise L. Coaxum
Bar Counsel
UPL Department, Orlando

GLC/ct

11/4/2016

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The Florida Bar

The Gateway Center
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Orlando, Florida 32801-1050

John F. Harkness, Jr.
Executive Director

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www.FLORIDABAR.org

July 18, 2016

Mr. John Anthony Castro
2157 Cypress Villas Drive
Orlando, FL 32825

Re: Unlicensed Practice of Law Investigation of John Anthony Castro
Case No. 20163058(9A)

Dear Mr. Castro:

I am Bar Counsel with the Unlicensed Practice of Law Department of The Florida Bar in Orlando. My colleague in the Miami branch forwarded to me the unlicensed practice of law investigation of your conduct based on a complaint from Roy Berg.

You have been previously afforded the opportunity to provide a written response to the complaint. You have failed to do so. During a telephone conversation on March 3, 2016, you advised Miami Bar Counsel Jacquelyn Needelman that you are not a licensed attorney in any jurisdiction; however, you believe that you are authorized to practice before the Internal Revenue Service and can hold yourself out as an attorney since you graduated from law school.

As Ms. Needelman advised you, the Supreme Court of Florida has ruled that it is the unlicensed practice of law for a nonlawyer to hold out as being an attorney without being a member of The Florida Bar. Using J.D., or a title indicating that you are a lawyer to give the impression that you are a licensed attorney, is improper. See, *The Florida Bar v. Martin*, 432 So.2d 54 (Fla. 1983); *The Florida Bar v. Catarcio*, 709 So.2d 96 (Fla. 1998); *The Florida Bar v. Davide*, 702 So.2d 184 (Fla. 1997); *The Florida Bar v. Miravalle*, 761 So.2d 1049 (Fla. 2000); and *The Florida Bar v. Leslie*, 664 So.2d 961, 21 (Fla. 1995). Since you are a law school graduate, I would encourage you to read the case law and conduct further research about your business practices.

Being a law school graduate does not authorize you to hold yourself out as an attorney. Accordingly, you must cease and desist from identifying yourself on any advertisements such as your website, letterhead, business cards, etc. as an attorney with an office in Florida. You told Ms. Needelman that your tax business does not require you to be an attorney; therefore, there is no need for you to identify yourself as such.

Please forward a written response within ten (10) days of the receipt of this correspondence and the complaint. You should remove any reference to being an attorney from your advertisements such as letterheads, websites, business cards, etc. Please enclose copies of same.

I look forward to hearing from you within the allotted time as that will assist me with determining how to process this investigation.

I have enclosed copies of the relevant case law and the complaint for your reference.

Sincerely,

Ghunise L. Coaxum

Ghunise L. Coaxum
Bar Counsel
UPL Department, Orlando

GLC/ct
Enclosures

NOTICE TO RESPONDENT

Pursuant to Rule 10-8.1 of the Rules Governing the Investigation and Prosecution of the Unlicensed Practice of Law, any response by you in these proceedings shall become a part of the UPL record in this matter and, thereby, becomes accessible to the public upon closure of the case. Disclosure during the pendency of an investigation may be made in response to specific inquiry only as to the existence of a pending investigation and the status of the investigation.

Thompson, Carolyn

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To: Thompson, Carolyn
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